ESHP 115 Course Outline as of Summer 2025

CATALOG INFORMATION

Dept and Nbr: ESHP 115 Title: FINANCIAL BASICS Full Title: Financial Basics and Cash Flow Last Reviewed: 5/13/2024

Units		Course Hours per Week	•	Nbr of Weeks	Course Hours Total	
Maximum	1.50	Lecture Scheduled	1.50	17.5	Lecture Scheduled	26.25
Minimum	1.50	Lab Scheduled	0	4	Lab Scheduled	0
		Contact DHR	0		Contact DHR	0
		Contact Total	1.50		Contact Total	26.25
		Non-contact DHR	0		Non-contact DHR	0

Total Out of Class Hours: 52.50

Total Student Learning Hours: 78.75

Title 5 Category:	AA Degree Applicable
Grading:	Grade or P/NP
Repeatability:	00 - Two Repeats if Grade was D, F, NC, or NP
Also Listed As:	
Formerly:	ESHIP 115

Catalog Description:

Students will be introduced to overall financial basics needed to run businesses. Topics include orientation to financial reports, cash flow management, forecasting, financial recordkeeping needed for tax reporting, break-even analysis, and how to read financial results to make decisions.

Prerequisites/Corequisites:

Recommended Preparation:

Limits on Enrollment:

Schedule of Classes Information:

Description: Students will be introduced to overall financial basics needed to run businesses. Topics include orientation to financial reports, cash flow management, forecasting, financial recordkeeping needed for tax reporting, break-even analysis, and how to read financial results to make decisions. (Grade or P/NP) Prerequisites/Corequisites:

ARTICULATION, MAJOR, and CERTIFICATION INFORMATION:

AS Degree: CSU GE:	Area Transfer Area	Effective: Effective:	Inactive: Inactive:
IGETC:	Transfer Area	Effective:	Inactive:
CSU Transfer	: Effective:	Inactive:	
UC Transfer:	Effective:	Inactive:	

CID:

Certificate/Major Applicable:

Certificate Applicable Course

COURSE CONTENT

Student Learning Outcomes:

At the conclusion of this course, the student should be able to:

- 1. Interpret financial statements.
- 2. Forecast cash flow from budgets.
- 3. Evaluate sources of capital.

Objectives:

At the conclusion of this course, the student should be able to:

- 1. Document and understand financial results.
- 2. Manage cash flow and safeguard cash.
- 3. Understand financial reporting structures appropriate to specific business entities.
- 4. Forecast income and expenses.
- 5. Analyze costs of capital.

Topics and Scope:

- I. Recordkeeping Function A. Accrual

 - B. Cash basis
- II. Recordkeeping Systems
 - A. Inventory control
 - B. Cash management
 - C. Budgeting
 - D. Financial recordkeeping for tax reporting E. Break-even analysis
- **III.** Financial Considerations
 - A. Debt financing
 - B. Equity financing

- IV. Cash Flow Management
 - A. Spreadsheet preparation
 - B. Cash flow traps
 - C. Forecasting
- V. Chart of Accounts
- VI. Cost of Capital

Assignment:

- 1. Weekly readings
- 2. Analysis of financial statements
- 3. Strengths, Weaknesses, Opportunities, and Threats (S.W.O.T) analysis
- 4. Chart of accounts origination
- 5. Budget preparation, including break-even analysis
- 6. Cash flow forecasting
- 7. Final project case study analysis, calculating and interpreting ratios
- 8. Quizzes, final exam

Methods of Evaluation/Basis of Grade:

Writing: Assessment tools that demonstrate writing skills and/or require students to select, organize and explain ideas in writing.

Analysis of financial statements, S.W.O.T. analysis of their business

Problem Solving: Assessment tools, other than exams, that demonstrate competence in computational or non-computational problem solving skills.

Chart of accounts, budget and cash flow forecasts, breakeven analysis, calculating and interpreting ratios, final project case study

Skill Demonstrations: All skill-based and physical demonstrations used for assessment purposes including skill performance exams.

None

Exams: All forms of formal testing, other than skill performance exams.

Quizzes, final exam

Other: Includes any assessment tools that do not logically fit into the above categories.

Attendance and participation

Writing 20 - 30%

30 - 50%

Problem solving

Skill Demonstrations 0 - 0%

> Exams 20 - 30%

Other Category 0 - 10%

Representative Textbooks and Materials: The Essentials of Finance and Accounting for Nonfinancial Managers. 3rd ed. Fields, Edward. AMA. 2016. (classic).

Instructor prepared materials